IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE THIRTIETH DAY OF JUNE
TWO THOUSAND AND FOUR

PRESENT
THE HON'BLE MR JUSTICE BILAL NAZKI
and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 10512 of 2004

Between:
M/s. TI Diamond Chain Limited, 3-6-748, Street No.12, Himyatnagar, Hyderabad-500 029, rep. by its G.M., Indirect Taxation, Mr. M.R.Diwakar.
..... PETITIONER

AND

1 The Commercial Tax Officer, Hyderguda Circle, Hyd.
2 The Appellate Dy. Commissioner (CT), Secunderabad Division, Hyd.
3 The Joint Commissioner (CT) Legal, O/o. Commissioner of Commercial Taxes, Nampally, Hyd.
4 The Standard Chartered Bank, Rajbhavan Road, Branch, Hyd.
.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction quashing the Form -1 distraint order dt. 22.6.2004 issued by the 1st respondent for 2003-2004 (CST) (up to September 2003) AND RESTRAIN THE 1ST RESPONDENT FROM TAKING ANY COERCIVE STEPS FOR COLLECTION OF BALANCE DISPUTED TAX OF RS. 40,73,239/- AND CORRESPONDING INTEREST OF RS. 7,33,183/- FOR THE ASSESSMENT YEAR 2003-2004 (PROVISIONAL) PENDING DISPOSAL OF THE APPEAL BEFORE THE 2ND RESPONDENT.

For the Petitioner:MR.P.SRINIVASA REDDY, Advocate.

For the Respondents No.1 to 3 : GP FOR COMMERCIAL TAXES

For the Respondent No.4 : None appeared.

The Court at the stage of admission, made the Following :

ORDER : (Per Sri Bilal Nazki, J):

Heard learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

During the hearing, it was brought to the notice of the Court that the appeal has already been heard and judgment is reserved by the appellate authority, although the application for stay has been rejected. Since the appeal has been heard and only the judgment is to be pronounced, therefore we direct the appellate authority to pronounce the judgment as soon as possible. There shall be stay and suspension of garnish order till the disposal of appeal by the appellate authority.

Writ Petition is disposed of accordingly. No costs.

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(BILAL NAZKI, J)

30th June, 2004.

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(P.S.NARAYANA,J)

ajr.

To

1 The Commercial Tax Officer, Hyderguda Circle, Hyderabad.
2 The Appellate Dy. Commissioner (CT), Secunderabad Division, Hyderabad.
3 The Joint Commissioner (CT) Legal, O/o. Commissioner of Commercial Taxes, Nampally, Hyderabad.
4) Two copies to the Government Pleader for Commercial Taxes,
High Court buildings, Hyderabad (O.U.T).
5) Two C.D. copies.